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Mr. U. C. SUBRAHMANYA BHATT:—"The point is this, Sir. The postponement of the election of the president has given rise to a lot of complications. It cannot be said that there is no district board functioning in South Kanara. There is a district board and its members are entitled to the rights and duties attached to them as members of the district board, and they have consequently tried to use those rights and liabilities which fall to them. For instance, they have sent a requisition to the *ex officio* President, asking him to convene a meeting for the election of the president. The Collector, who is the *ex officio* President, has refused to accede to the request. So, under Schedule II of the Local Boards Act, the members have called for a meeting themselves. We do not know what is to happen. I hear that the meeting is coming off on the 12th or 13th instant. Nobody knows where the district board members stand exactly. The other day it was not because it was not urgent that it was not pressed, but because I found that Dr. Subbarayan had given notice of a short notice question on this subject and it was a motion under the Standing Orders wherein no censure was involved. But I now move for adjournment under Standing Order No. 19, which stands quite on a different footing and is a motion involving censure. I may also say that Dr. Subbarayan's short notice question has not been accepted."

* The Hon. the RAJA OF BOBBILI:—"Sir, the incidents which the hon. Member has just mentioned occurred before the meeting of this Council, and if it is the opinion of the hon. Member that the matter is urgent, he ought to have brought it even during the first few days of the sitting of the Council. A number of questions on this subject have been received, and two of them have been already answered, and the others will be answered in the course of this sitting. The hon. Member first gave notice of one motion, and he has made some alteration subsequently. I submit, Sir, that the matter is neither urgent nor definite. On these grounds, I wish to object to the motion."

Diwan Bahadur T. A. RAMALINGAM CHETTIYAR:—"Was not the reply of the Collector received only a few days back?"

* The Hon. the PRESIDENT:—"I think the motion is in order. I wish to know whether any hon. Member objects to the motion."

The Hon. the RAJA OF BOBBILI:—"I have taken objection, Sir."

The Hon. the PRESIDENT:—"Those hon. Members who support the motion will rise in their places. (After a count.) The required number of Members have not risen in their places. So, leave is not given to the motion."

III.—BILL TO AMEND THE MADRAS CITY MUNICIPAL ACT, 1919, FOR CERTAIN PURPOSES (BILL No. 11 OF 1934)—*cont.*

* The Hon. the PRESIDENT:—"The House will continue the consideration of the City Municipal Act amending Bill."

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Clause 169.

Section 344.

Rao Bahadur P. C. MUTHU CHETTIYAR spoke in Tamil and the following is an English rendering of the speech:—

“ I move that—

‘ section 344 be omitted. ’

11-15 The object of this section is to make re-vaccination compulsory
a.m. throughout the country. There are some difficulties if such compulsion is introduced which I wish to mention to the House. It is not that people are unaware of the benefits of vaccination. Already there exists a sort of compulsion and a certain amount of harassment is caused to the people in this matter. If re-vaccination also is made compulsory, it will only add to their troubles. In certain seasons and during certain epidemics, there may be necessity for re-vaccination. Even in such a time people do not readily submit to re-vaccination. If this provision is introduced, there would be greater unnecessary harassment. The number of officers will have to be increased under the system of compulsion which means more oppression, for people do not submit to vaccination of their own accord. My own experience is this: common people at seeing these sanitary officers dressed in hat and boot, accompanied by a number of peons, take fright and run away. But these officers drag them out and vaccinate them. Moreover, since the vaccinator has to inoculate a number of people in a short time, the needles are not properly kept clean. In many cases, soon after vaccination the arms begin to swell.

“ I shall give another instance of the way in which vaccinators coerce people to get vaccinated. A vaccinator once came to a house and saw a girl and went in to get her vaccinated. But the girl was one who had come of age and as soon as she saw this man she ran inside. But the vaccinator pursued her into the house, and the girl hid herself in some corner; the vaccinator not finding her went away. This did not occur in any far off place, but took place in a house next to mine and so I could testify to it. Even if women vaccinators are employed to deal with women folk, still, compulsion should not be resorted to.

“ Another matter is that it is said that medicines do not act upon people who have been vaccinated. With these words, I move my amendment.”

The motion was duly seconded.

Rao Sahib V. I. MUNISWAMI PILLAI:—“ Sir, I beg to oppose the amendment of my hon. Friend. In these days when people have known the value of vaccination it will be wrong to say that compulsion should not exist. Leaving the case of rural parts, in the City I should say

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in the interest of my own people living in the unhealthy parts, it is highly necessary that there should be a system of compulsory vaccination. Otherwise, I am afraid, there may be danger to public health."

* The Hon. the RAJA OF BOBBILI:—"Sir, a provision regarding compulsory vaccination is already there in the existing Act, and it has worked for so many years. The only change proposed now is as regards re-vaccination. When it is conceded that vaccination is desirable and necessary and that medical opinion considers that after a period of time the immunity disappears and re-vaccination is essential, it logically follows that the Corporation should be invested with powers to enforce re-vaccination whenever medical officers consider it necessary. Therefore, I oppose this amendment."

* Mr. A. RANGANATHA MUDALIYAR:—"Sir, I think I must support the motion of Mr. P. C. Muthu Chettiyar. Whether vaccination is at all necessary and desirable, I venture to submit, is a debatable question. In England itself there is a school of thought which has held that vaccination is a relic of the old barbarous days and should be abandoned. The theory there is that you must prevent people from catching the disease; you must make them live in such conditions so that they may not easily succumb to any disease that may be prevalent. Leaving alone that and coming to the re-vaccination business, the Hon. the Chief Minister said that the effects of the first vaccination disappear after a certain period. Now I am waiting to hear from him what is the period for which this vaccination is said to have effect. If it is six months or a year, does he contend that every year or six months a man should subject himself to vaccination? I think the question need only to be put in that form in order to show its absurdity. It is most unjust to make re-vaccination in addition to vaccination compulsory; no man should be subjected to this re-vaccination periodically. I for one believe that no one cares to be sent even to heaven by compulsion. If any body compels, he will say, 'thank you, I will look after myself.'"

Sriman M. G. PATNAIK Mahasaya:—"If the hon. Member wants to go to heaven he can go himself without causing danger to the public, but here if a man is not vaccinated or re-vaccinated he will contract disease which may prove contagious. Therefore the analogy does not hold good here. We have to see whether there is public danger or not. No doubt there is a difference of opinion as to whether this vaccination prevents smallpox and other diseases, but still we find from practical experience that smallpox has been reduced to a considerable extent in this country as a result of vaccination; and the Hon. the Chief Minister has said that if vaccination is considered necessary and desirable it follows that re-vaccination also should be resorted to on the same grounds. Mere theorists may say that vaccination is not necessary. If my hon. Friend (Mr. Ranganatha Mudaliyar) had said that vaccination is positively bad, then vaccination as well as re-vaccination should

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be stopped. So long as it is stated that it is a debatable question, and all these years vaccination has proved beneficial to the people, there is absolutely no reason why we should doubt it, unless it is positively proved that it is harmful. Therefore I oppose the amendment."

* Mr. C. R. PARTHASARATHI AYYANGAR :—" Sir, this question also came up some years ago and I have studied the whole literature on the subject; all the public health literature in England as well as in some other countries show that medical opinion is not certain about it. There is equally a balance of opinion among doctors who have experimented in this affair to the effect that the evils arising from vaccination are great and those from re-vaccination are greater still. For instance statistics have been gathered now, and they show that diseases arising from vaccination, such as syphilis, consumption, leprosy, erysipelas, eczema, convulsion, etc., are the results of vaccination. Now vaccination is made with the pus that is taken from an animal, commonly the calf, and when it is taken, it is mixed up with certain other matters but all these generally get rotten before they are injected into the pure blood of a human being. Now we have got two disadvantages. The first disadvantage is that the pus of an animal is pressed into the body of a human being. That is certainly an unclean thing to do. Secondly we do not know from what disease the calf from which the pus is taken has been suffering. Even with regard to the diseases of human beings, doctors take a number of days to diagnose what exactly they are. The present state of the science is such that they do a lot of experiment with a patient before they are able to diagnose a disease. In the case of diseases of the animals the difficulty of diagnosis is greater. Our doctors do not know what disease a particular calf is suffering from. We have got statistics which go to show that syphilis is one of the ordinary diseases which the cows and calves suffer from. When that is the case it is a dangerous practice to inject their pus into the system of the human beings. I know of a case in Chittoor where a man who was vaccinated, had not advanced three steps before he fell down and died. The doctors were not able to tell us the reason for his death. I know of another case where a man having been re-vaccinated, fell a victim to syphilis and has not yet recovered from it. There are several other such cases. When doctors differ, who can decide? Well, certainly we have a right to decide and we should not put people to the risk of getting unknown diseases. I would therefore suggest that if the Government are very anxious to vaccinate or re-vaccinate the people, they must take into account the status, the knowledge and the ability of the people before they take the step. If the surroundings of a particular locality are such that vaccination is considered necessary there, then I suggest that properly trained men who know the use of the knife or the syringe should alone be sent and vaccination should not be done in a haphazard manner. Also the lymph used should be fresh and not a rotten mixture of some bad stuff. In the mufassal, there is the risk of the pus prepared at Guindy or elsewhere getting spoiled before it is put into use. There is this additional risk in the case of the mufassal and parents are

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very much afraid to send their children fresh from the mothers' womb for being vaccinated in this manner. I would therefore suggest that, as in England, some exemptions ought to be given. There it is optional. People register their names at least six months before the due period and say that they have got objections or that they are able to provide themselves with preventives against small-pox. They are therefore allowed to be in charge of their children without vaccination. Of course the argument will at once be trotted out: What do you say of a place which is full of dirt and filth? You cannot apply the same principle there. Some discrimination ought to be used first as regards the persons to be vaccinated. If they are living in healthy surroundings, there is no reason why this animal pus should be pressed into the fresh bodies of the little children there. Once, a deputy collector got his child vaccinated and the child did not recover from the disease and died. Lord Pentland did not allow his children to be vaccinated. He would drive the vaccinator from his compound with a horsewhip. When he was Governor he would never allow it. Therefore there is reason behind this objection. The provision requires considerable modification. When Dr. Subbarayan introduced his Bill, he gave a promise that he would look into this question. What ever it is, I am of opinion that some discrimination must be used as regards the persons to be vaccinated, the place, the surroundings and the person who is injecting the vaccine. Once I had occasion to be prosecuted. The doctor entered the witness-box and, in the course of the cross-examination, admitted that the lymph used was not the one mentioned in the Municipal Act. In cross-examination I brought out the facts that the material brought to be used was not of the kind that was required according to the Municipal Act. Therefore there is considerable danger in allowing one's child to be vaccinated in this manner. I would therefore very earnestly request the Hon. the Chief Minister to take into consideration the surroundings in each individual case so that the necessary exemption may be granted. The indiscriminate use of the vaccine by people who do not know to what dangers they are exposing the children may also be avoided."

Rao Bahadur P. C. MUTHU CHETTIYAR expressed his intention to press the motion.

MR. A. RANGANATHA MUDALIYAR:—" May not the motion be put in two parts, Sir? "

* The Hon. the PRESIDENT:—" There is only one motion, i.e., to omit section 344."

The motion was put and lost.

Clauses 169, 170, 171 and 175 were put and carried.

Clauses 175-A, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194 and 195 were then put and carried.

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Clause 196.

Section 383.

* Mr. T. SUNDARA RAO NAYUDU:—"Sir, I move—

'After the word and figures "section 179," the word and figures "section 186" shall be inserted.'

Sir, we have included section 186 on account of the fact that considerable delay has been caused and much inconvenience has been found to exist in consequence of its omission. In cases in which the Corporation enters into an agreement with persons who want to construct flush-out latrines, they are unable to enforce it on account of the fact that there is no charge on the property. If the recovery of the amount from the party is made a charge on the property, it will be easy for the Corporation to collect the amount. On that account we have proposed to include section 186 also in this clause. This is an official amendment."

Mr. R. MADANAGOPAL NAYUDU:—"I second the amendment."

The amendment was put and carried.

Clause 196 as amended, and clauses 197, 198, 199, 200, 201 and 202 were put and carried.

Clause 203.

Section 394.

* Mr. T. B. RUSSELL:—"Sir, I beg to move—

'In line 2, after the word "inserted," the following shall be added, namely:—

"and for the words 'imposed or assessed,' the words 'imposed, assessed or recoverable' shall be substituted".'

It is necessary to have this word 'recoverable' to apply to the word 'tax' which comes just before."

Mr. R. MADANAGOPAL NAYUDU:—"I second it."

The amendment was put and carried.

Clause 203 as amended and clauses 204 and 205 were put and carried

New clause 205-A.

Mr. T. SUNDARA RAO NAYUDU:—"I beg to move the amendment that stands in my name, viz.—

'After clause 205, the following clause shall be inserted, namely:—

"205-A. In section 400 of the said Act, after the words 'and every councillor' insert the words 'or alderman'".'

11-45 P.m. Mr. President is in the same position as the Councillor and he is supposed to make himself liable for any loss, waste or misapplication. Hence it is necessary to include alderman also in this clause."

Mr. R. MADANAGOPAL NAYUDU:—"I second it."

The new clause 205-A was put and carried.

Clauses 206 to 212 were put and carried.

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Clause 213.

Section 414 (b).

* Mr. T. B. RUSSELL:—" I beg to move the amendment that stands in my name as follows:—

11-45
a.m.

' In clause (b) for the words " a meeting of the newly elected and appointed councillors " the following words shall be substituted, namely, " a meeting of the persons newly elected or appointed as councillors " . '

This change is made because those persons who have been elected do not actually become councillors until the old councillors retire."

Mr. R. MADANAGOPAL NAYUDU:—" I second it."

The amendment was put and carried.

Clause 213 as amended and clause 214 were put and carried.

Clause 216.

Mr. T. SUNDARA RAO NAYUDU:—" I beg to move the amendment that stands in my name as follows:—

' In new rule 1-C, for the words " serial numbers " occurring in item (i), the words " serial number " shall be substituted. '

Sir, this is a formal amendment moved to correct a mistake in drafting."

Mr. R. MADANAGOPAL NAYUDU:—" I second it."

The amendment was put and carried.

Clause 216 as amended was put and carried.

Clause 216-A.

* Mr. T. B. RUSSELL:—" I beg to move the amendment that stands in my name and which runs as follows:—

' For clause 216-A of the Bill, the following clause shall be substituted namely:—

" 216-A. For rule 7 of the said schedule IV, the following rule shall be substituted, namely:—

" 7. Companies shall be assessed by the Commissioner on the following scale:—

Paid up Capital.

Lakhs of rupees.	Half yearly tax.
	RS.
A. Less than one	30
B. One and more than one, but less than two	50
C. Two and more than two, but less than three	100
D. Three and more than three, but less than five	150
E. Five and more than five, but less than ten	250
F. Ten and more than ten, but less than twenty	500
G. Twenty and more than twenty	1,000

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Provided that any company, the head or a principal office of which is not in the city and which shows that its gross income received in or from the city in the year immediately preceding the year of taxation :—

(a) has not exceeded Rs. 5,000 ..	Shall pay only 25 rupees per half year ;
(b) has exceeded Rs. 5,000, but has not exceeded Rs. 10,000 ..	Shall pay only 50 rupees per half year ;
(c) has exceeded Rs. 10,000, but has not exceeded Rs. 20,000 ..	Shall pay only Rs. 100 per half year ; and ;
(d) has exceeded Rs. 20,000 ..	Shall pay per half year 100 rupees together with a sum calculated at the rate of 25 rupees per half year for every 5,000 rupees, or part thereof, of gross income in excess of Rs. 20,000 subject to a maximum half-yearly tax of 1,000 rupees.

Provided further that when a company the head or a principal office of which is not in the city becomes liable to tax for the first time, it shall pay in the first year a tax of 25 rupees ; but if the gross income of the company during such year is subsequently found to have exceeded 5,000 rupees, it shall pay the tax calculated in accordance with the abovementioned scale less the initial payment of 25 rupees."

Sir, this is a complicated question and it was gone into at great length by the Select Committee and after consultation with the various interests affected, what I consider to be a reasonable compromise was arrived at. The change that I now propose to make is merely of a verbal nature. It will be observed from the copy of the Bill as approved by the Select Committee that the first item begins with the highest of the figures and goes down. Now the lowest amount comes first in the table and as you read down the value increases."

Mr. R. MADANAGOPAL NAYUDU :—" I second it."

The amendment was put and carried.

Clause 216-A as amended, and clauses 217, 217-A, 218 and 219 were put and carried.

Clause 220.

Schedule IV—Rule 14.

* Mr. D. M. REID :—" I beg to move the amendment that stands in my name as follows :—

'Delete rule 14 added by the Select Committee and renumber rule 13-A as rule 14.'

Sir, in moving this amendment, I would mention that amendment No. 20 which we previously postponed is consequential on this, as are also amendments Nos. 200, 203 and 204 all of which are in my name.

" I look upon this question as possibly the most important in this amending Bill. It has come up now suddenly on a thin House after months of waiting. This Bill has been in preparation for a long time. During that time, for six years, I had the honour of being a Councillor

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of the Corporation of Madras. It was always evident that our Municipal Act could and should be improved and that certain sections in particular required amendment. These were discussed among Councillors from time to time, as the Government are aware. Of all these matters, there was one particular subject of continual difficulty which affected every Councillor to a greater or less degree. I came into touch with it with increasing intensity as time went on.

“The basis of taxation in this city, as is in general for all municipalities throughout the world, is on the value of property in order to pay for the amenities given to those who enjoy the use of that property. All properties are assessed on the basis of their rental value. It is therefore a matter of extreme importance to all who own property that these rental values should be correctly assessed, for two reasons, (1) that the owner himself shall be assessed accurately on the rentals which he receives, or on the rental which he would receive if he were not himself the occupier, (2) that all other owners of property should be equally accurately assessed so that the burden should not fall unfairly on some owners of property as against others.

“In the present City Act, the machinery for assessing these values is as follows:—(1) the officers of the Corporation inspect the property, obtain all possible evidence of rents received and values in the locality concerned, and then assess the property; (2) if the owner is dissatisfied with the Commissioner's decision he appeals to the Taxation and Finance Committee, which consists only of Councillors, and which in due course sits in judgment on his appeal.

“Lastly, I would ask the House to remember this: if he is dissatisfied with the result of his appeal, though in practice he is rarely, he may appeal to the Small Cause Court. There is nothing in this amending Bill to alter this and the appeal will still lie to the Court of Small Causes in the last eventuality. As I said before, I look upon this as the most important point of the Bill.

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noon.

“The amendments which stand in my name are interdependent, and are designed to cancel the amendments put in by the Select Committee and to restore the provisions of the Bill as originally drafted, with the exception that the Small Cause Court is given its proper name instead of being referred to as the Court of Small Causes as was the case in the original Bill. The effect of these amendments would be that appeals would lie from the Commissioner to the Small Cause Court without the intervention of any Committee of the Council. Now Sir, what is the position in other cities? Have other cities found any difficulty, the other great major cities in the country? Calcutta has been through many troubles and many difficulties in its municipal Government, but this system is in vogue in Calcutta and we have not heard anything against it. In Calcutta the appeal is to the Commissioner and then to the Small Cause Court. There has never been any objection to it. It seems to me very strange that so much should have been made of this point that we should be faced with the Select Committee having altered

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this when the Government had considered it most carefully and had considered it right that the appeal should lie to the Small Cause Court. The Select Committee after much argument have invented this new kind of committee which is only an adaptation of the former one. The great point of providing appeals to the Small Cause Court is that this will discourage frivolous appeals. I propose to show later what that means.

"The Appeals Committee proposed by the Select Committee on this Bill will have to face the same problems as in the present system. At present the Standing Committee on Taxation and Finance, sitting as an Appeal Committee, has to face an overwhelming amount of work which it cannot possibly investigate fully. In the year 1933-34, 1611 appeals—so I am advised—against property tax assessments were heard and disposed of by the Standing Committee. In 1934-35, 1217 appeals were so heard and disposed of. As against this, the quantity of arrears awaiting disposal was very great.

"Let us take a particular date. On October 12th, 1935, the total number of property tax appeals lodged since the 1st January of the same year—that is for the first ten months—was 4,415. Four thousand four hundred and fifteen appeals against assessment! Out of this number, the number which had been dealt with by the Commissioner was 1,666. Two thousand seven hundred and forty-nine had not yet been disposed of. Our Commissioner is a man of character and experience. He does his best. But how can he hope to cope with 4,415 appeals in the course of the year? Of these certainly 50 per cent would ultimately come before the Standing Committee. Indeed there was nothing to prevent them from coming before the Standing Committee whatever the Commissioner might say. I ask: why should they not all come before the Standing Committee since it does not cost anything to bring them there?

"The Standing Committee is expected to deal with anything from 60 to 100 appeals in an afternoon. In practice it is a Saturday afternoon, it might be a day like to-day when the entire Committee might wish to be elsewhere. We are all busy men, we are tired after the week's work and I cannot say that the practice in the Corporation will be different later, as long as elected councillors are men who have got their own work to do. They cannot dispose of 4,400 appeals in the course of a year, that is to say over 100 appeals a week allowing for holidays and so on. The position is impossible.

"Now, Sir, is it likely that 4,400 appeals after having been carefully considered by the officers of the Corporation and then by the Commissioner—a fair, right-minded and a proper man—should go on being appealed against further and still have substance in them? Many of them are undoubtedly frivolous and this would certainly be checked by making provision for appeals to lie to the Small Cause Court.

"Furthermore, it is contrary to all principles of the administration of justice for interested parties to hear appeals. Councillors of the Corporation cannot help being interested in some way or other. I

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myself have sat on that committee and could not help being interested in certain cases that came up, however much I tried to do my duty. Indeed, Sir, with all the highest ideals of justice in our minds, we as councillors were, and present councillors are, friends of the other councillors—indeed the closest friends and acquaintances of the other councillors. Every councillor wishes to do the best he can for his division. Of course that is his job. That is what he is elected for—to do his best for the people of his division. What is he expected to do? He is naturally expected to stand up for the people of his division. Indeed, it is a very difficult position, particularly when he has always to think of his next election in his division or institution. As a member myself of the Chamber of Commerce, I will have in my mind my next election. If I did not stand up for the people of my constituency, they would say that I was not a proper man to represent them. It is not a nice position. I do not dissociate myself in any respect from the other councillors. In fact, I am just in the same position. What would my supporters say if I said, “I am sorry, I have to give my opinion as a judge. I think you ought to be assessed as the Commissioner says.” They would naturally ask, “What is the good of you?” You have been sent to look after us. In such circumstances, what can the councillor do, but give consideration to his electors when they come to ask him to help them in the matter of their assessment? I would say that it is not only divisional councillors who have this serious problem. The institutional councillors receive constant representations from property owners asking for influence to be brought to bear on the members of the Taxation and Finance Committee, quite apart from having representations about the interests of the members of their own institutional bodies. I am not in any way suggesting that any improper or undue influence is sought to be exercised. It is merely that facts are brought forward, and the member is asked to see whether the assessment has been properly made.

“I suppose almost every member of this Council, in municipal or district affairs somewhere in this Presidency, has experienced the constant stream of visitors to his house, pleading for some help in some local matter. My experience, first as an ordinary councillor, then as a member of the Taxation and Finance Committee and finally as Chairman of that Committee, was that I had an increasing number of personal appeals for assistance in reducing assessment on property. Ought we, as ordinary citizens, to be set up in the position of judges? In the circumstances, is it for us to be responsible for the administration of justice—mixing the judicial with the executive—particularly when we have to deal with those who place us in the councils by their votes? Again, let me say that I do not in any way dissociate institutional from divisional councillors. As I said before, it is definitely contrary to all the principles of administration of justice.

“Now let me give my own experience. When I became Chairman of the Taxation and Finance Committee, I determined to try to investigate each case thoroughly. With all the best will in the world, I soon found that it was impossible. A hundred appeals in an afternoon!

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The committee would have to sit almost every day throughout the year to deal with arrears properly and to go into all the evidence. It is natural that the only way to do it was to deal with them by some sort of rough rule. I soon grasped what that possible rough rule should be. There was only one—a compromise—a simple way and the only possible way, of doing it. If the Commissioner of the Corporation, after having carefully examined the facts of any particular case and knowing the various previous assessments right through the whole field, finally decided that the proper assessment in a particular case was Rs. 100, and the appellant said that it should be Rs. 50, the only workable method seemed to be for us to say "Very well, Rs. 75." I did that; I hope that no councillor of the Corporation or former councillor will think I am making any attack on them. I am not. I am making an attack on myself as much as on anybody else; but I think it is not an attack at all. It is the only possible way to cope with the tremendous amount of arrears, and to give fair judgment in the circumstances. It is a position in which we ought not to have been placed. But in almost every case, the appellant received our decision with signs of evident gratification.

"In spite of all our efforts, we had great difficulty in preventing other councillors from coming and pleading the cause of each applicant from his division. What else could he do? He was in a very difficult position indeed. He would feel that he was not doing his duty as a councillor if he did not listen to what the applicant had to say, and agree to go and help him to put his position before the Committee. Surely no man should be placed in such an unhappy position. (I must again crave the indulgence of the House for being so long.)

"We now come to the proposed Taxation Appeals Committee, which I will grant the Hon. the Chief Minister, is a sincere attempt to get at a compromise—it is our '75 rupees' again. But I do not think it is right. It is to consist of three members, of whom two are to be members of the Council elected by it, and the third is to be a person appointed by the Local Government either without remuneration or on such remuneration as may be fixed by them, etc. This third is, rightly, to be the Chairman of that Committee. What is the object of instituting this committee? Why do you want it? It was not contained in the original Bill. It was never the intention of the Hon. the Chief Minister to have it in the Bill. Government had no intention of having any such committee. For all the years during which this Bill was considered they were quite definite that the present Appeals Committee was unsatisfactory and that the Calcutta arrangement was the right method. It gave satisfaction all through. There was nothing difficult about it, especially as Madras is a most notable city for fair judgment. Why should not the appeals lie from the Commissioner to the Small Cause Court? That was considered the proper course by the Government all these years, until the Select Committee decided to alter it.

"Now Sir, is it because this is due to distrust of the Commissioner? No; quite frankly, No. We have seen various commissioners and we

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know how justly they try to do their job and they do it fairly. If it is not distrust of the Commissioner, if he can be trusted to do his job fairly—what else is it? If the Commissioner can be trusted to deal with these appeals fairly and justly, obviously there is no need for a Standing Committee. Is it because the Commissioners will be too strict? No. Perhaps, they have been too kind, most of them, far from being too strict. It may be argued that it is a question of the expense of the Small Cause Court, which the poor people cannot afford to pay. Is not the Commissioner going to help the poor people in the city? Is he not going to listen to reasonable arguments? In whose interest is this standing committee constituted? The people? No doubt, we will hear exactly the same arguments we have heard before; but I cannot say there is much to be said for them.

“There is the argument that going to the Small Cause Court is expensive. In these days of depression a person will be considered to be light-hearted if he goes to Court without a very strong case. 12-15 p.m.

“The Commissioner will have to do a great deal of work in this connexion, and he will do it justly and rightly; and we cannot think in this House that any man of experience and responsibility is going to say that the Commissioner will not do the work fairly. What will be the position if two councillors are appointed to this Committee? Their position would be of great power; none of them would be expressing an opinion, but would quote the opinion of the other gentleman. We all like being in position and power; we all like to be the one to say ‘aye’ or ‘nay.’ What is the good of it? Are these councillors likely to be specially gifted, over and above the officer to be appointed by the Government? Officers of Government with very long experience in the city may be expected to do this work very carefully and justly. It seems to me that, instead of the power being vested, as it is at present, amongst seven elected members, plus one, the Mayor, in the present committee, it is going to be reduced to two; they will be chosen as two arbiters along with the officer appointed by the Government, and I am afraid that affairs will become far worse than at present. I go further and say, as some of my friends observed, that the position can never be any better. If, at any time, I went back to the Corporation of Madras to represent Trade and Commerce, would I be enamoured of the place, to be elected as one of the members of this committee? I certainly would not. Leave aside the time which that committee is going to take; as regards the time that will be taken, this committee, presumably, or the officer appointed by the Government, will go into these cases very carefully; the other two members will be required to attend very long hours for disposing of so many appeals. How much work is there going to be? There is the certain alternative; those two councillors will not attend those meetings; what is the quorum there? Nothing is laid down in this Bill. The quorum, presumably, would be the officer appointed by the Government sitting alone, and he would still be competent to adjudicate. It would be merely putting another commissioner to do all the work which the first commissioner did. It will be an appeal from commissioner 1 to commissioner 2. Both will

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do the work exactly in the same way, and the second commissioner will be called the Chairman of the Taxation Appeals Committee, with an additional burden on the city for the salary of that officer. I do not know what his salary will be; it will be at least Rs. 1,000 a month, or Rs. 12,000 a year, for no purpose other than doing part of the work of the Commissioner over again.

"Sir, I do not want to labour the point; I have much experience of this sort of thing; I am not speaking in the air; it is a thing in which I feel very deeply; I express this idea in the interests of the citizens of this city; I am not saying anything against any man. Every Member of this House has the right here to feel honestly and to express his feeling.

"I should like to pay a tribute to the Hon. the Chief Minister for the work he has done in regard to this Bill, which is now nearing its completion, and to his pertinacity in sitting session after session and pushing it on, determined as he is to see that the City Municipal Act will be so amended, and the city's improvement so advanced, as to be a model for all the cities in the Presidency. I know the Hon. Minister has had many difficulties in discussing the provisions of the Bill with many party members, and of trying to bring them round to his views, I shall be very sorry if this comes to a division and if we have to divide in opposition to the Government. I know what the original idea was, and it has been altered in the Select Committee by people who wanted this kind of provision. I should like to appeal to the Members of the Select Committee—I see very many faces here—there are many old friends of mine who served on the Committee to consider this Bill; they may consider that possibly I may be right, and it would be better not to have this proposed committee. I cannot tell what will happen afterwards. I hope they will see that there is reason in what I say. One of my friends said in the language which next to English, I understand best: 'Ee samacharamu mattladetha, tappaka peddha jugadamu jarugunu.' (If you speak about that, we shall fight a great battle.) This is a simple matter; we can deal with it in a friendly way, and come to the only possible decision. This is not a question of getting at the party in power. I would ask the Hon. the Chief Minister to consider this question, if he would not be prepared to allow the House a free vote; this is not going to disrupt the party in power. But it is a thing which is a matter of interest, extremely important to the city citizens, extremely important to trade and commerce. I appeal, Sir, to the Hon. the Chief Minister to allow us a free vote on this question."

* Dr. P. SUBBARAYAN:—"Sir, I rise to second the motion so ably moved by my hon. Friend, Mr. Reid, representing Europeans in this Council. As he has said in the course of his speech, we have no personal axe to grind in this matter. Nor are we doing it for party purposes. We feel in the interests of the tax-payer and in the interests of the members of the Corporation Council itself, it is better that this question of deciding appeals on taxation should be taken away from

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the Council and should go from the Commissioner straight to the Small Cause Court, because then we will have a judicial tribunal trying the case after the Commissioner comes to a conclusion. The Commissioner may be right or wrong; in many cases he may be right. If the right of appeal is to be given to the tax-payer, I think it ought to be to a court of law and not to the City Corporation or its members. What will happen has been vividly described by Mr. Reid. As he has himself stated, even non-divisional councillors like him who do not belong to any division will not be willing to serve on this committee, because there will be influence brought to bear upon them. Therefore it is evident that, in the interests of the administration of the city, in the interests of the tax-payer, we must get this away from the Corporation and give it to an outside body like the Small Cause Court, which has done this work all these years. I think, as Mr. Reid explained, it will be too much work on the councillors even if they are willing, to serve on this committee. As he himself said, there will be about 4,000 appeals and they will take a comparatively long time. Is it possible for non-officials having their own work to do, to sit on these committees and hear these appeals and come to fair conclusions? I would therefore appeal to the Hon. the Chief Minister to whom Mr. Reid paid a well-merited compliment, that he should not consider this as a party question but should consider it from the point of view of the interests of the city and of the tax-payer and not let it go to a committee. Mr. Reid gave further reasons; he said that remuneration has to be paid to the gentleman who is going to be the president of the Taxation Appeals Committee. As he has got to hear appeals from the Commissioner, I believe that his position should carry certain amount of weight and respect among the appellants whose cases he will decide. You will be putting further and additional burden on the Corporation of Madras by getting this special officer. Considering all these circumstances, I earnestly hope that the Hon. the Chief Minister will accept this very reasonable amendment."

* The Hon. the RAJA OF BOBBILI:—"Sir, I think I can clarify the situation by a few words at this stage. Hon. Members of this House are, no doubt, aware that in the Bill as introduced by Government, provision was there to do away with the existing taxation appeals to the committee and to provide for appeals to the Small Cause Court. Subsequent to the introduction of the Bill, there has been a great deal of public agitation in the City of Madras against this provision mainly on the ground of delay and expense to which the tax-payer will be put to by having a provision in the Bill to have recourse to a civil court. During the proceedings of the Select Committee, a great deal of attention was paid and paid rightly to this provision. After careful consideration a compromise was arrived at by which it was decided that there should be a committee of three members—more or less a kind of Mayor's Court—with a Chairman, to hear and decide the appeals. I will state that this is the compromise which commanded the largest amount of agreement in the Select Committee and was accepted by the Government as a compromise.

[The Raja of Bobbili]

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12-30
p.m.

"As regards the position of the Government with regard to this amendment now moved by my hon. Friend, Mr. Reid, with the object of restoring the provisions in the Bill as originally introduced, I have to state that if there is unanimity in the House that it is preferable to have appeals taken to the Small Cause Court as was originally intended in the draft Bill, I for one will have no objection to accept that position. But if there is to be any divergence of opinion on this point, and if the matter is to be pressed to a division, of course the Government will then have to maintain and support the position as it is in the Select Committee report."

* Rao Bahadur Sir A. P. PATRO:—"Sir, I cannot claim to possess the first-hand knowledge which the hon. Mr. Reid claimed for himself, of being associated with the administration of the Madras Corporation; but I can assure him and other hon. Members of this House that I had been associated with the working of the Local Self-Government department in the districts for over a quarter of a century. Therefore, if I rise to oppose the amendment of Mr. Reid, it is because my experience shows that such a scheme as that propounded by him is impracticable."

"Sir, the reasons which Mr. Reid gave in the course of his speech and which could not have been put and made in a more impressive form than has been done, are mainly four. I have summarized his arguments, and if I am incorrect, I hope he will kindly correct me; and they are these: First, he says that there are too many appeals coming up from the tax-payers, and he has enumerated the figures for the past few years and stated that they have risen to about 4,400 a year. His second argument is that there cannot be found a few councillors or a committee of councillors who have the honesty, the integrity and the leisure, to dispose of all the appeals . . ."

Mr. D. M. REID:—"On a point of explanation, Sir; I did not say anything about the honesty of any person."

* Rao Bahadur Sir A. P. PATRO:—"That is the other side of the shield, Sir; I only put it as a plausible argument made by him, viz., that these people would not be independent, could not afford to be independent, because they represent their constituencies. Am I right, Sir, in that? They have to look to the interests of their constituencies; they will be influenced by people, they will be pestered by friends, they won't be given rest; and that was the case during all the time he has had experience of the Corporation. Therefore, I take it that he said that is not possible for them, and the inference is that there would not be found persons who would have the integrity and independence to sit as judges in such matters. . . ."

Mr. D. M. REID:—"On a point of personal explanation, Sir; I did not use the word 'integrity.'"

Rao Bahadur Sir A. P. PATRO:—"Sir, the same word might not have been used; but it is open to me to draw the conclusion from the facts given by him."

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“ Again, Sir, he brought forward a third argument and said that the Small Cause Court as a judicial tribunal would be more independent and capable of disposing of a large number of appeals in proper time, and therefore this intermediary over the Commissioner's judgment was unnecessary. The fourth and the most important of his arguments was that the Commissioner is a very independent person, a person of great honesty and judgment, of experience and knowledge and gifted with all other virtues which would make him a good judge; and that if all these virtues are combined in him, it would be better to trust to his judgment in the matter instead of having an intermediary to revise the judgment of such a capable officer who is very highly paid and who has got onerous duties to discharge. I really pity the poor Commissioner. As it is, to-day the Commissioner's work is reported to be so very heavy that he is finding it impossible for him to attend to the very many duties which are necessarily to be attended to by him. I won't enter now into those other duties of the Commissioner and I won't dilate upon the judicial aspect of the duties of the Commissioner. But taking the arguments one by one, let us see what is being done by these committees. Supposing the committee on taxation, according to his experience, sits and effects a compromise, as it does always, between the Commissioner's decision and the arguments of the appellant, the committee would have to take out the decision of the Commissioner and arrive at some method of compromise and there the matter rests. But what will happen according to the argument of the hon. Member? If the Committee is not to dispose of the matter either by means of a compromise or conciliation or adjustment, the result will be that you will drive all the 4,400 poor people to the Small Cause Court, to file a plaint, an appeal or objection, incur an expense of a large amount, engage a vakil for the case, pay a stamp-duty or seek an exemption from such payment, wait at the Small Cause Court day after day, week after week and month after month, wait on the vakil, wait on the court's convenience to take up the particular case and undergo all these troubles. There will be 4,400 appeals taken to the Small Cause Court. I would ask hon. Members of this House who have experience of the law courts, especially the Small Cause Courts' summary disposals in the mufassal, or who have had experience of sitting in the Small Cause Court in Madras, to imagine the amount of expense, worry and time that is wasted in these courts. I am sure, Sir, that if the hon. Member has had an experience of these Small Cause Courts as he has had experience of the Madras Corporation, he would not recommend that all these poor people should be driven to such courts.

“ As regards his next argument, when a committee is appointed, the committee would review the work of the Commissioner. In most cases where the Commissioner has come to a certain conclusion, it may be that the committee agrees with the Commissioner in the absence of any fresh evidence, and if it does so, that would prevent the people from going to the Small Cause Court. In the mufassal, according to

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the District Municipalities Act, as soon as fresh taxation is made or a revision of taxation is made, there is a standing committee elected by the Council which sits over appeals. It may be that in a town with a population of 60,000, there will be about 8,000 revision petitions or appeals and the standing committee sits and disposes of all the revision petitions except a very few which will remain for being disposed of by the Council. There is no Small Cause Court business there. People have been carrying on municipal administration in distant places, well and steadily, and there has never been a complaint that because there was no Small Cause Court appeal provided for, the rate-payers were suffering, nor was there any complaint at any time that the committee in order to dispose of these revision petitions, had to spend enormous time or could not find sufficient time to dispose of them. Now, Sir, under the District Municipalities Act, when a tax is imposed, an objection will be raised first before the Chairman and now before the Commissioner; the Commissioner listens to the objection, and if there is an appeal the standing committee will sit and look into the matter and come to a decision. There will be about 4,000 appeals. That is the position, and we have been carrying on like this even in big municipalities like Madura, Trichinopoly, etc., where the population is nearly 100,000, without detriment to the tax-payer or doing him any injustice. This is my experience of the working of the District Municipalities Act, and I cannot conceive how there can be more difficulties as has been so eloquently described by Mr. Reid.

“ Mr. Reid said again that the members of the committee will not be able to give as much time or attention to this matter as necessary, and that therefore there should be no committee at all. But this committee is intended only to decide cases on the basis of the decision of the Commissioner and the arguments advanced by the rate-payers; it is expected to be a sort of tribunal, in order to prevent people from going to a separate tribunal at great expense, viz., the Small Cause Court. After all, the committee is a tribunal of our own people. Now, Sir, I put a fundamental question to my friend: Do you distrust a tribunal of your own people for disposing of such matters? If you have no trust or confidence in them in matters relating to taxation, then by all means abolish all these committees. If you have not got capable men on whom you can rely in such matters, that means to say that the swaraj which we have been claiming, and rightly claiming all along, is not what we are entitled to have. Therefore, Sir, it seems to me that that argument does not hold water.

“ Then again, we have now so many standing committees, special committees, finance committees and all sorts of committees. I suppose all these committees have got certain specified functions which are intended for the welfare and well-being of the rate-payers in the different wards from which the committee members have been elected. Is there any great trouble in finding out people for functioning as members of these special or standing committees? I cannot conceive of such an argument coming from an experienced person like Mr. Reid.

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It passes my understanding to hear that persons elected to these committees will not be able to devote sufficient time and attention to the work of listening to appeals, scrutinizing them and sorting out the reasonable and the unreasonable ones. If they are unreasonable appeals, they can say straightaway that they cannot be allowed; it is only in the case of a few reasonable appeals, that they will have to revise the decision or come to a new decision. This procedure, as I said, will save the people from resorting to the Small Cause Court. After all, Sir, even in the Small Cause Court, there is a single Judge; and how many appeals can a judge dispose of in a day? Hon. Members may imagine how many cases a Small Cause Court Judge can dispose of in a day in addition to the other ordinary work which he has to attend to. Today we have a complaint here that the Small Cause Court Judges are not able to dispose of all the work before them. In addition to their present work, if you have these 4,400 cases dumped on them for being disposed of, how can they do the work? Then, the Small Cause Court will have to be strengthened; an able judge will have to be appointed for the purpose of listening to these appeals from the Corporation. Therefore, Sir, it seems to me that the argument cannot be maintained on any ground that the committee will not be able to do its work effectively in the interests of the administration and in the interests of the rate-payers.

“Then, Sir, it seems to me that in Calcutta there is no Committee of Appeal to deal with such cases; and there the appeal is direct^{12-45 p.m.} from the decisions of the Commissioner to the courts. I would ask hon. Members to see how many judges there are in the Calcutta Small Cause Court and to look at the time it takes for appeals to be disposed of. I wish hon. Members had seen the latest Administration Report of the Calcutta Corporation for 1933-34. I saw it reviewed. There the complaint is that there are a number of cases pending. That shows that the example of the Calcutta Corporation is not a sure and certain guide to us. On the other hand, our experience of the municipalities and our experience of standing committees and finance committees of the Corporation show that it is necessary that there should be some check placed on the decisions of the Corporation with a view to see that the rate-payers do not suffer. The question is whether we should have confidence in our own fellow-taxpayers or in the Small Cause Court. Here, as a matter of executive necessity you find the Commissioner being pressed with so much work. Otherwise, his decision must always be correct. If we have a Committee of the Corporation, in order to revise his decisions, it will certainly save much time and expense for the tax-payers; and I do not think the committee will always agree with the decisions of the Commissioner; nevertheless, there would not be a large percentage of cases where appeals may lie to the Small Cause Court. After all, the number of appeals that are likely to go to the Small Cause Court will be very much minimized and the percentage of appeals against the decision of the committee will certainly be very small. Therefore, a compromise

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was arrived at in the Select Committee, that between the Commissioner and the Small Cause Court, there should be a committee to scrutinize the various appeals against the decisions of the Commissioner and thereby reduce the pressure of work, reduce the expenditure, reduce the amount of trouble and minimize the time of the tax-payers. On all these grounds, Sir, I do not find myself in agreement with the principle of the amendment."

* Diwan Bahadur C. NATESA MUDALIYAR:—"Mr. President, Sir, I am extremely thankful to the Hon. the Chief Minister for having been so firm in retaining this clause in the Bill and thus coming to the rescue of the citizens of Madras. I am also extremely thankful to Sir Patro. Sir, this is a matter of very great importance to the citizens of Madras and I therefore appeal to my hon. Friend, Mr. Reid, who is always reasonable and sincere, to reconsider his decision and withdraw his amendment. Sir, most of the citizens of Madras are very poor and they do not possess any knowledge of the affairs of the Corporation. As a matter of fact, one day, one old man and his old wife came to me and represented to me that the tax on their house was increased. When I advised them to appeal to the Corporation Finance Committee, the old man expressed astonishment saying 'appeal to Government!' 'No, I will be sent to jail.' Then I assured him that no such thing would happen and that he might safely appeal to the Corporation. The wife was a little better than the husband and she told the husband that, 'when so and so assures us that we will not be dealt with by the Government, why not we do that.' So, Sir, in the first place, people do not know whom to appeal to and they also think that when the Corporation or the Government do a certain thing, they should suffer in silence. That is their position. I therefore appeal to Dr. Subbarayan not to press this amendment and see that as a result the citizens of Madras are saved. Moreover, Sir, they are really very poor people. If in a certain case, taxation is increased from Rs. 5 to Rs. 6, the owner of the house should appeal to the Court of Small Causes, he will have to pay some stamp-fees, engage a vakil for the purpose and then wait for a number of days before it could be taken up and disposed of. Besides this, if Mr. Reid's amendment is carried, it will involve the appointment of an additional judge in the Small Cause Court to dispose of such cases. If this amendment is carried, what I would request the Corporation is to appoint a special officer in the Corporation to tell those people whose tax has been increased to prefer an appeal to the court, as otherwise, they are not likely to do that. Not only that, they should have a special vakil appointed by the Corporation to defend such cases. Now, Sir, the Corporation bill collectors are very helpful to the tax-payers in that they tell the people in case their taxation is enhanced, to appeal to the Corporation. If, as I have already stated, Mr. Reid's amendment is accepted, I would request the Corporation and the Commissioner to appoint a special officer to advise the poor people who have no knowledge of the civic administration of the town, to appeal to the

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Small Cause Court and also to appoint a vakil to defend these poor people in the court. I therefore appeal to the hon. Members of the House and those who have the welfare of the poor citizens of Madras at heart to come to their rescue by voting against this amendment. Otherwise it will work a great hardship on them. At present, there are two schools of thought in regard to this matter. One set of people want that the present Appeals Committee should continue; and the other set want that the rate-payers should go to a court of law. But the amendment in the Bill is a *via media* between the two views. Sir, if there was anybody who fought tooth and nail in the Select Committee against appeals going to the Small Cause Court it was myself and my colleagues of the Corporation who were members of the Select Committee. So, Sir, let those gentlemen who support the amendment before the House consider twice before making the poor citizens suffer these hardships as a result of this amendment. I know, Sir, the case of a poor man who died a miserable death on account of the fact that he did not know where to appeal and how to appeal when the tax on his house was enhanced some time back. If only hon. Members who support this amendment go into the streets of Madras, they will come to know the poor state of the people at first hand and their ignorance of things relating to appeals and so on. Now, what is done is, the Revenue Officer sends the bill for increased taxation and people are advised to appeal to the Commissioner. The Commissioner himself goes to the spot on receipt of the appeal or sends some assistant, sees the affected persons and if he thinks any reduction is necessary, he does revise the tax. If he does not consider any reduction necessary, an appeal is sent against his decision to the Standing Committee which consists of Councillors. Even if the appeals are to go to the court, the Commissioner will have the same amount of work as he has now. Why should there be the other extreme of going to the Small Cause Court? I do not see. By all means let them devise any other means except the driving of people to a court of law. What is now proposed in the Bill is a satisfactory *via media*. I am sure most of the Councillors will not like the idea of these poor people being dragged into courts. Mr. T. S. Ramaswami Ayyar supported, I believe, the present method of appeal to the Taxation and Finance Committee. I thank the Government for having come to the rescue of the poor people by bringing forward this provision. I therefore oppose the amendment."

* Mr. M. S. SRESHTA:—" Mr. President, Sir, I would not think of speaking on this subject; but the Hon. the Chief Minister has held out a hope of reconsidering the decision of the Select Committee. I do not know whether I would be in a minority in what I am going to say, but it strikes me that it will be taking a retrograde step to invest judicial powers in any committee of the Corporation. The tendency nowadays is to take away all powers except legislative powers from elected bodies. Already executive powers have been taken away from elected bodies, but now it is sought by this amending section to invest a committee with judicial powers. It is proposed that an elected body

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should decide appeals from the decision of a non-elected Commissioner. I think it is a wrong step. I do not think people should be afraid of courts. Because there is likely to be some delay in the disposal of appeals by courts, some members of the Council are of the opinion that it is better to have cases disposed of in a quick way by committees than by the law courts which take a little more time. I believe in the United States of America, Judges were elected; I do not know whether they are still being elected. I consider that that kind of procedure is extremely wrong and we cannot possibly think of judges of any courts being elected. We are hedging round the law courts and High Courts with all sorts of powers and privileges, so that they may not in any way be biassed by any indirect influences. Here it is sought to have a Standing Committee which is subject to all sorts of influences and to invest it with powers of appeal against the decision of a non-elected Commissioner. I should like the Commissioner to state what he thinks about it and how he would like his decisions to be appealed against to Standing Committees. I am myself a member of a municipal council, though not of such an august body as the Corporation. At one time it was suggested that I should be appointed a member of the Taxation Committee, and I thankfully rejected the proposal, as I thought it would be difficult for me to carry out the duties. I may say that even as a mere member of the council I was very often approached by electors asking me to intercede with the members of the Taxation Committee and in several such cases where appeals were made, they succeeded though I thought there was no chance of their succeeding. Of course, I do not attribute the members of the Committee any corruption; far from it. But there is such a thing as bias; and could any member of the Corporation or council say that he would be free from bias if approached by members who supported him in his election or gave him his votes.

1 p.m.

“ I was approached once by a very strong supporter of mine who was responsible for my election. I was very glad I was not a member of the Taxation Committee. I must say that it is extremely difficult for a member of the Corporation to be free from bias. Under these circumstances when it is desired that the obligations of elections should be less I should say such power should not be given to the Select Committee. Appointments used to be made in England formerly on the recommendation of the Members of Parliament. Subsequently a large number of Members of Parliament sent a memorial that they should be relieved of these duties for the reason that for every friend that they made they made 99 enemies. In the same way the members of the Corporation should not desire to take up special duties of this sort which could not give them satisfaction. The tendency is to dispose favourably any appeal made for reduction because the member has nothing to lose and the other members have nothing to lose. Members of the Corporation should be free from any duties where bias would prejudice the cause. I think we ought to carefully distinguish legislative work from executive and judicial work. I think in Germany a good deal of the power exercised by the Corporation or the Municipal

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Council is exercised by experts. The tendency in India also is to have the experts as Commissioners. There should also be experts to do the judicial part of the work of the Corporation. Otherwise we may as well go back to the old condition. Let the Commissioner be an elected person of the Corporation. Let the Engineer be elected by the Corporation. If you want to have the best possible administration I think it is desirable that judicial work should be entirely done by men who are trained to do judicial work and are experts in it. With regard to the possibility of delay in the civil court I think this is a somewhat exaggerated idea. If it is found that there will be delay then the best possible thing is for the Hon. the Chief Minister to induce his colleagues to have the Act so amended as to expedite the work of the courts. I think in other countries also the appeals go to courts. I have some experience of it and I do not think there has been any delay in the disposal of those cases. Summary procedure might be adopted. Mr. President, Sir, I hope the Hon. the Chief Minister will carefully consider this matter. Even if there is sharp divergence of opinion I hope he will reconsider his opinion and see whether it is not possible to accept the amendment which will be in the interest of purity and efficiency of administration and which would prevent the Legislative Council from taking what I call a retrograde step."

* Mrs. K. ALAMELUMANGATHAYARAMMA spoke in Tamil, and the following is an English summary of her speech:—

"Mr. President, Sir, in speaking on the amendment before the House I wish to bring to its notice the following facts. In my experience I have found that going to court involves heavy expenditure and delay to the litigants. There is no doubt that in preferring appeals to court one has to prepare the points for appeal and file it in the usual course in court which has other things to do and this involves not only delay but also expenditure. As an honorary Bench Magistrate I have found in my experience that even for disposing of nuisance cases the presiding magistrate has to examine witnesses and this procedure often involves delay. As it is usual with the Government to appoint magistrates when the cases filed in bench courts are heavy, so also the Government will be called upon to appoint special judge for disposing of appeal cases. So in order to avoid such contingency it is better even now to allow the provision made in the Bill to remain as it is.

"Moreover, it will be easy for the appellants to go before the Taxation Appeals Committee. In this connexion I may be permitted to point out that many houses in this city are owned by women and as such if appeals are to be preferred in courts it would amount to putting such women to a great hardship. I admit that the Commissioner of the Corporation has got to do a lot of executive work. But in the interests of the women owners I would appeal to him not to mind this work. If the Appeals Committee members were to take some more trouble for the public cause and hold monthly meetings, more cases could be disposed of. Generally, if people are asked to go to court, they will .

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not only lose time and money but their profession would be spoiled. If men are put to such difficulties, more so would be the case with women.

“ In conclusion I would urge that the provision may stand as it is.”

Rao Bahadur P. C. MUTHU CHETTIYAR, spoke in Tamil and the following is an English summary of his speech:—“ As it is it looks as if the Commissioner may also appeal to the court. It must be made specific that the Commissioner has no power. Generally both educational and judicial qualifications are not combined in the councillors and such people are made to sit as judges. Such people are likely to be influenced by other considerations whereas men with judicial training cannot. In the second appeal in the High Court 99 per cent do not survive.

“ Two previous decisions will probably cause some prejudice when the matter comes up on appeal to the Small Cause Court. Some expenditure will have to be incurred by going to the court. Vakil fees of course have to be borne by the party. But the stamp duty should be dispensed with. My hon. Friend, Dr. Subbarayan who spoke on this amendment will realize, if he actually works in a committee of that kind, how party feeling will predominate in determining questions coming before the committee. Apart from it, there is the caste or communal feeling. Some people want to have a place in the committee simply for the sake of communal representation, no matter whether a man is qualified or educated enough to sit in judgment on such matters. It is not as if I am opposed to the amendment of Mr. Reid. I only say that I have great faith in judicial proceedings. Therefore in the public interests and on public grounds, I have to oppose the amendment. When Dr. Natesa Mudaliyar spoke, he gave me the impression that he has not lost faith in the Small Cause Court.”

Diwan Bahadur C. NATESA MUDALIYAR:—“ On a personal explanation, Sir. I never have any sympathy for the increase of taxation being decided by a court of law.”

Rao Bahadur P. C. MUTHU CHETTIYAR speaking in Tamil, said:—“ Whatever that be, I think it would be safer to leave matters as they are, so that people may have the satisfaction of having received the decision of a judicial tribunal.”

* Sriman M. G. PATNAIK Mahasayo:—“ Sir, the question is whether there should be an intermediary body between the Small Cause Court and the Commissioner. An appeal to the Small Cause Court is provided for, and there is no difficulty about that. The arguments so far advanced against such an intermediary body being created appear to be that the members of such a body would be influenced by the appellants or others and that the former would not do justice in the matter. That is to say, their decisions will invariably go against the interests of the Corporation. Practically it comes to this. If anybody influences that body, it would mean they will be influenced against the interests of the Corporation. Assuming that the assessment made by

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the Commissioner is correct, a deduction would be made on account of the undue influence brought to bear upon the standing committee. The other alternative is that appeals should invariably go only to the Small Cause Court. That would mean that a number of appeals will be practically shut out. Of course, the difficulties in this case have been pointed out by several hon. Members. Supposing a man appeals against the assessment, to the extent of only Rs. 2 or Rs. 3 or anything less than Rs. 10, then practically, he would not carry the matter to the Small Cause Court because the expenditure involved will be very much higher than the relief he can get. Thus, you have to choose between the two alternatives. The first is, should we say that all appeals should go to the Small Cause Court and thereby shut out a number of appeals from very poor people? I think that would be a very harsh thing and unless we are compelled to do so, nobody would agree to such a course being adopted. Therefore, you have to examine the other alternative, viz., whether much harm would be done in creating an intermediary appellate body. Here some Members assume in the first instance that the members who constitute that standing committee will generally be weak and will be influenced by others. That is the first objection. My hon. Friend Sir Patro has replied to that and clearly stated that if we cannot carry on the administration of the Corporation in this respect, it would mean that we are not fit for swaraj. That is the reply he has given. Supposing of course that some reduction is made, will it harm the Corporation to a very large extent? The question is which of the two evils is the lesser one. Should you shut out all these poor people from preferring an appeal practically against the assessment of the Commissioner by providing for an appeal only to the Small Cause Court? If you do it, I feel that a number of appeals will be shut out. Well, that is an evil. The other evil is that the Corporation will suffer if the standing committee is unduly influenced by the appellants or others. These are the two evils. Which is the lesser of the two? I think the lesser of the two is the creation of an intermediary appellate body. No doubt, the Corporation may suffer to some extent. But I do not think anybody can assert that the Corporation will necessarily or invariably suffer if the intermediary committee will work as an appellate body. All people may not be strong or fair-minded and some may allow themselves to be influenced. In that case, would you be justified in providing appeals only to the Small Cause Court and thereby preventing a number of appeals being preferred to the committee even in deserving cases? I think the provision made by the Select Committee is a happy compromise of the two situations. The standing committee there provided should consist of somebody to be nominated by the Government either on payment or otherwise and also two members to be elected by the Corporation itself. In such a case, it is a happy combination. If you want a judicial or official element, you have it there. I think it is also possible to select two persons who could be independent and fair-minded enough to do justice between the rate-payer and the Corporation. Therefore, I think the provision already made is quite right,

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unless as my hon. Friend Dr. Natesa Mudaliyar suggested for the very poor people vakils are engaged and the stamp duty also is paid for by the Corporation. Of course, he did not mean that the Corporation should provide all that. Or rather, the proposition is so absurd that unless all that is done it cannot be workable in practice. So, the amendment ought to be opposed."

* The Hon. the PRESIDENT:—"The House will adjourn for lunch and meet again at 2-30 p.m."

(After Lunch—2-30 p.m.)

* Mr. D. M. REID:—"Mr. President, Sir, in view of the conference which we have had during the lunch hour, I do not think it is necessary for me to make any further remarks. It seems clear that if put to a division, my amendment unfortunately is not likely to be carried. I have heard no arguments put forward to refute my contention; I feel just as strongly as ever I did, that the views I put forward are the right views. But though many Members are personally in sympathy with my aims, for various reasons I realize that my amendment cannot be carried, and I beg leave to withdraw it."

The amendment was by leave withdrawn.

Mr. T. SUNDARA RAO NAYUDU:—"I beg to move the following amendment standing in my name:—

'At the end of rule 14, the following paragraph shall be added, namely:—

"The Taxation Appeals Committee shall have all the powers of a standing committee under sub-section (1) of section 26, and the provisions of sub-section (2) of that section shall apply to requisitions made by the Taxation Appeals Committee as if it were a standing committee."

Sir, it is only a formal amendment and is intended to make the wording clearer."

Mr. R. MADANAGOPAL NAYUDU:—"I second it."

The amendment was put and carried.

Clause 220 as amended was put and carried.

Clause 5.

* The Hon. the PRESIDENT:—"We shall now go back to clause 5."

Clause 5 was put and carried.

Clauses 221 to 225.

Clauses 221 to 225 were put and carried.

Clause 226.

Proposed rule 26.

Mr. T. SUNDARA RAO NAYUDU:—"I beg to move—

'In sub-rule (1), for the words and brackets "(if application is made within twelve months from the date of sale; if no such

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application is made the surplus shall be forfeited to the Corporation)", the following words shall be substituted, namely, " , if application is made by such person within twelve months from the date of the sale. If no such application is made, the property or sum so remaining shall be forfeited to the Corporation."

Sir, this is intended only to make the amendment much better than what it is."

Mr. R. MADANAGOPAL NAYUDU:—" I second it."

The amendment was put and carried.

Proposed rule 27.

Mr. T. SUNDARA RAO NAYUDU:—" I beg to move—

(1) *In sub-rule (a), for the words " with reference to the value of the sum distrained for," the following words shall be substituted, namely, " with reference to the amount due for which the distraint is made."*

(2) *In sub-rule (b), after the words " Such fees " the word " shall " shall be inserted."*

Sir, this amendment is intended to make the language clearer than what it is now."

Mr. R. MADANAGOPAL NAYUDU:—" I second it."

The amendment was put and carried.

Clause 226 as amended and clauses 227 to 231 were put and carried.

Clause 232.

Rule 4 of Schedule V.

Mr. C. BASU DEV:—" Mr. President, Sir, I beg to move the amendment that stands in my name, that is—

'Add the following as item (t):—

" (t) *the provision for old age pension, sickness and unemployment insurance and relief."*

I know that at the present moment the funds at the disposal of the Corporation may not be sufficient to launch upon schemes of this sort. But inasmuch as we have amendments to this very big Act not coming at short intervals, I venture to suggest the inclusion of an item of expenditure of this sort, so that either in the near or distant future when the Corporation has sufficient funds they may, without any further sanction from the Government or the sanction of this House, incur the expenditure on these laudable items. With these words I beg to move the amendment, and also beg to request to kindly accept this very modest amendment. I do not move the other amendments in the hope that in this final appeal on this last amendment I will not be disappointed by the Hon. the Chief Minister."

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p.m.

* Mr. M. DEVADASAN:—"Mr. President, Sir, I second the amendment moved by my hon. Friend. The House will notice, Sir, that the provision of old age pension, sickness and unemployment insurance and relief will not be inconsistent with the objects enumerated in the rule 4 of the Schedule. Sir, under item (p) there is already provision for the maintenance of work-houses, infirmaries and so on, and under items (q), (r) and (s) the Corporation is authorized to spend moneys on the organization and maintenance of health associations, child-welfare centres, rescue homes and so on. If it is the duty of the Corporation to provide money for child-welfare and maternity, and the like purposes it ought to be its duty also to provide money for people who are very old, and sick or unemployed. If a provision is made for people who are incapacitated, on account of old age, sickness, etc., it will go a long way to the relief of the suffering masses. If this item (t) is added, it will enable the Corporation to extend relief in the name of humanity to people who are incapacitated in several ways such as old age, sickness, etc."

* Khan Bahadur JAVAD HUSSAIN KHAN SAHIB Bahadur:—"Sir, the object underlying this amendment is no doubt a very laudable one. But, as the Mover himself said, all that is required is money. I wish he had also suggested some way of finding money for providing these things. On the whole, Sir, I think it is not the business of the Corporation to undertake this sort of work. I therefore beg to oppose it."

Mr. C. BASU DEV:—"Mr. President, before I withdraw my amendment I desire to say a few words. I do not want to have the sentimental satisfaction of having pressed my amendment to vote. I would on this occasion make a fresh appeal to the Hon. Minister for Local Self-Government and also other Members on the Treasury Bench to come forward with some amendment which will enable the grant of relief to the poor and helpless people."

The amendment was by leave withdrawn.

Clauses 232, 233 and 234 were put and carried.

Clause 235.

Rule 12 of Schedule V.

Mr. BASHEER AHMED SAYEED:—"I move, Sir, that clause 235 be omitted. This is a new clause introduced by the Government, in my opinion, without any justification, or without any case having been made out at any time against the Corporation for the introduction of the same. This is what the clause reads:

'If the Council shall have given previous authority in writing, such bank may at once pay out of the municipal fund without such order or cheque any expense which the Local Government have incurred on behalf of the Corporation.'

"Sir, this contemplates that the Council should be given power to authorize the Government to draw from the Corporation funds at any time they please. The Government want that the Corporation should by a general resolution enable the Government to draw any

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moneys which they claim to be due to them without any consent of the Corporation. I consider that this is a very novel procedure and it cuts at the root of all autonomy of the Local Self-Governing institutions. It is in direct conflict with the autonomy that is supposed to be the basis of Local Self-Government. I think, Sir, that the Government ought to have adduced stronger grounds—in fact there is no ground at all—for asking for such a power. They have not been able to put forward a single case—and I do not think they will be able to put forward a single case to-day—to say that the Corporation has refused to pay any money legitimately due to the Government. If the Government think that there are legitimate items of expenditure for which money is due to them by the Corporation and that the Corporation has refused the same, let them say so. There has never been such a case. I therefore think that this clause is quite uncalled for and unwarranted. There seems to be no necessity for it nor has there been any occasion in the history of the Corporation for the last twenty or thirty years justifying the Government coming forward with an amendment like this that if the Corporation had given previous authority in writing or passed any resolution, the Government should be entitled to draw any moneys which they think is due to them. I do not think they should have this power. The Corporation has never refused any amount due to the Government. After all, the Corporation is run by the Executive Officer who is the Government's nominee and any amount payable to the Government by the Corporation, the Government are entitled to get. Why should they not get it in the usual manner? Why should they stand on a different footing from any other creditor of the Corporation? There are other people who pay funds into the Corporation and there are rules which govern the refund of those claims. Even if the Corporation is going to be a self-governing autonomous body and if the Government is going to be a creditor in any manner whatsoever, it is open to the Government to adopt the usual procedure of notifying the Corporation that such and such an amount has become due and then claim it as and when the Corporation sees its way to pay it back. I do not see why the Government should have this extraordinary power of drawing from the bank and that without the knowledge and consent of the Corporation simply because the Corporation might have given them some power in writing that they might so draw. This is an arbitrary power which the Government want to assume for itself without any just ground or reason for it. I therefore strongly urge that this clause should be omitted."

The amendment was duly seconded.

* The Hon. the RAJA OF BOBBILI:—"Sir, the Hon. Mover has by this amendment raised the same point which was discussed in the Select Committee. After a careful consideration that body decided to retain the original provision. I am afraid my hon. Friend has completely misunderstood the scope and purpose of this amendment. It merely says that to facilitate work and save time the Corporation can authorize any bank where the Corporation funds are maintained to

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pay to the Government, without any cheque or special order any sums due to the Government for work done on behalf of the Corporation. This is only an arrangement to facilitate business and does not in the least take away the powers of the Corporation. I therefore find that I cannot accept this amendment. I must oppose it."

Mr. ABDUL HAMEED KHAN:—"Sir, when my hon. Friend moved this amendment and spoke on it, I did not feel that the Government were taking away any power which the Corporation possessed. I do not agree with him when he said that the Government were taking away the power of the Corporation. But I feel that the point that it must be the endeavour of Government to give the city Corporation the dignity which is due to it, must be borne in mind. I can understand this provision being there in the case of a public body of whose finances the Government are not sure and also they are not certain that such finances will be properly expended. But in the case of a body like the city Corporation which has got as much as 64 lakhs of revenue, and which has got well constituted Council and an efficient executive presided over by a highly placed officer a nominee of the Government itself—it seems to be rather *infra dig* to be called upon to give a blank cheque as it were to the Government to enable it to draw money from the bank direct. I appeal to the Government to bestow some consideration to this aspect of the matter once again. I certainly feel that it is rather *infra dig* for the Corporation to be placed in such a position where the Government can take away the Corporation money without even the knowledge of the Corporation. I do not agree with my hon. Friend the Mover when he said that this tends to take away the power of the Corporation. But certainly it is *infra dig* for the Corporation not to be consulted from time to time when its money is being taken away. On that aspect of the matter I lay emphasis and in that sense I appeal to the Hon. the Chief Minister not to place the Corporation in that low level in which it would be placed if this clause is not omitted."

* The Hon. the RAJA OF BOBBILI:—"Sir, I am really surprised at the arguments advanced by my hon. Friend, Mr. Hameed Khan. All that this clause says is that power may be given to the Corporation Council to authorize any bank by order in writing that such and such money should be paid to the Government for any work done by them without the issue of any special cheques. I fail to see how this is going to affect the dignity of the Corporation or deprive it of any of its powers. I am really unable to understand why there should be any objection to a provision of this kind. In no way is the Corporation deprived of its powers and the Government are not arming themselves with any authority to draw Corporation moneys.

p.m. "It is simply to give power to the Corporation, if they so desire, to give instructions to the bank to make payments from time to time without separate cheques to Government. It is only in the interests of the Corporation to facilitate their business that the Government have

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made this provision in the Bill. In no other way the Government under the guise of this provision will have any authority to take over the money of the Corporation."

Mr. BASHEER AHMED SAYEED:—"I am sorry I am not convinced with the answer given by the Hon. Minister though the hon. Member for the City of Madras said that it was *infra dig* that the Select Committee should have introduced such a provision as this. There is no need at all for the Corporation to give previous authority in writing to the Government that whenever they thought they were entitled to draw some money they should do so. If the Government has done some work for the Corporation it is but reasonable and necessary that the Corporation should know on what account the Government have incurred any expenditure before money is paid out by the bank. It may be that the procedure, so far as I am able to understand, under this new clause seems to be that there should be a general authorization by the Corporation in favour of the Government to draw funds. The Government may or may not draw, but if it comes to the conclusion that they must draw a certain amount of money, is not the Corporation entitled to know whether the demand is legitimate or fair or reasonable?"

The Hon. the RAJA OF BOBBILI:—"That is not at all the intention."

Mr. BASHEER AHMED SAYEED:—"That is what I understand. There is no provision in the Bill which gives the power to the Corporation to find out whether the claim made by the Government is well founded. In the absence of such a provision what is the business that will be facilitated by having such a provision as this? What is it that is not being facilitated without such a provision as now proposed to be introduced? In how many cases the Government were stuck up on account of non-payment by the Corporation? What is the item of expenditure which the Government have incurred and which the Corporation have refused to pay? No such instances have been given and no just cause has been shown for the retention of such a provision. So I would urge upon the House to consider the question upon these issues."

* The Hon. the RAJA OF BOBBILI:—"I do not know if the Hon. Member has misunderstood or wants to mislead the House. It is not a question of Government drawing away the Corporation's money whenever it pleases. It is only a question of the Corporation authorizing the bank to draw the money. Power is given to the Corporation to examine the question and decide whenever any money is sought to be drawn. There is no question of a blank cheque being given at all to the Government. Corporation is the authority to give permission to the bank to allow the money to be drawn. I know such a system prevails in some of the Commercial houses. There is no question of giving a blank cheque to the Government and whenever it pleases them they can draw the money. There is absolutely no meaning in that remark. For my part I am unable to appreciate the other point made by the

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hon. Member for the City of Madras that it is derogatory to the prestige of the Corporation if we have such a procedure. If the Corporation wants to adopt that procedure they may do it or they may not do it. Under this provision the Government will have no authority to do it against the wishes of the Corporation."

The amendment was put and lost.

Clauses 235 to 238 were put and carried.

Clause 239.

Schedule VI.

Mr. T. SUNDARA RAO NAYUDU:—"I beg to move the amendment that stands in my name as follows:—

'The figures and brackets "(1)," "(2)," "(3)," "(4)," "(5)," "(6)" and "(7)" appearing against the items in this schedule shall be omitted.'

Sir, this is only a drafting amendment."

Mr. R. MADANAGOPAL NAYUDU:—"I second it."

The amendment was put and carried.

Clause 239 as amended was put and carried.

Clause 240.

Schedule VII.

* Diwan Bahadur A. APPADURAI PILLAI:—"I beg to move the amendment that stands in my name as follows:—

'For the word "obey," whenever it occurs, substitute the words "comply with".'

Sir, I think 'obey' is a strong word to be used with reference to a citizen. In a later item the words 'comply with' are used. I thought that the ancient word 'obey' might be substituted by the words 'comply with.' A student obeys his master, children obey their parents but a citizen need not obey the Commissioner. Therefore I move that the words 'comply with' be substituted for the word 'obey' wherever it occurs."

Mr. C. BASU DEV:—"I second it."

The amendment was put and carried.

Clause 240 as amended and clause 241 were put and carried.

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Schedule.

Mr. T. SUNDARA RAO NAYUDU:—"I beg to move the amendment that stands in my name as follows:—

'In the item relating to section 42, after the existing entries in columns (3) and (4), the following entries shall be added, namely:—

For the words

Substitute the words

(3)

(4)

*"to his satisfaction to their satisfaction
to his satisfaction to their satisfaction".*

This is the last of the amendments moved by me and it is only a consequential amendment because the words 'the Local Government' have been substituted for the words 'Governor-in-Council'."

Mr. C. BASU DEV:—"I second this amendment. I want to express my pleasure in seconding the last word of the last amendment."

The amendment was put and carried.

Preamble.

The Preamble was put and carried.

The Hon. the RAJA OF BOBBILI:—"I beg to move—

'that the further consideration of the Bill may be postponed to a later date'."

Mr. R. MADANAGOPAL NAYUDU:—"I second it."

The motion was put and carried.

IV.—A BILL FOR THE IMPOSITION AND LEVY OF LICENCE FEES ON THE SALE OF TOBACCO IN THE PRESIDENCY OF MADRAS (BILL No. 17 OF 1935).

The Hon. Sir CHARLES SOUTER:—"I do not propose to move the motion standing in my name to-day but will do so at a future date."

V.—MOTION RE AMENDMENT TO SUB-RULE (1) OF RULE 51 OF SCHEDULE IV OF THE DISTRICT MUNICIPALITIES ACT, 1920.

* The Hon. the RAJA OF BOBBILI:—"I beg to move—

'that the following draft of a rule proposed to be made by the Governor acting with Ministers under sub-section (1) of section 305 of the Madras District Municipalities Act, 1920

* The Hon. Sir Charles Souter, K.C.I.E., C.S.I., I.C.S., will present the report of the Select Committee on the Bill for the imposition and levy of licence fees on the sale of tobacco in the Presidency of Madras (Bill No. 17 of 1935) and move that the Bill as amended by the Select Committee be taken into consideration.